

RETURNS
OF
LOCAL TAXATION IN IRELAND
FOR THE
YEAR 1916-1917

COLLECTED AND COMPILED BY DESIRE OF
HIS EXCELLENCY THE LORD LIEUTENANT,
BY
The Local Government Board for Ireland

(Including Summaries of the Returns of the Receipts and Payments of County Councils and
Urban and Rural District Councils, referred to in Article 20 (5) of the Schedule
to the Local Government (Application of Enactments) Order, 1898).

Presented to Parliament by Command of His Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS ON THE RETURNS OF LOCAL TAXATION IN IRELAND IN 1916-1917.

The Local Government Board for Ireland have again, by desire of His Excellency the Lord Lieutenant, collected the Returns, and compiled summaries of them for publication. The detailed appendices, as stated in the Returns for the year 1914-15, which were published with previous Returns are not published on this occasion either in view of the economy rendered necessary by the War.

The receipts for the purposes of local government in Ireland during the financial year mentioned above, excluding loans, and grants provided by Statute, and other grants from Government sources, and making the necessary deductions for duplicate entries in the local accounts from which the Returns have been prepared amounted to £5,506,367, an increase of £351,944, as compared with the preceding year, and an increase of £1,325,097, as compared with the year 1906-07, which is equivalent to about 31·8 per cent. of an increase for the decade.

Of this amount 75 per cent. was raised directly by rates assessed on lands, buildings, &c., 10 per cent. was derived from tolls, fees, stamps, and dues, 6 per cent. came from rents of property in lands, houses, &c., while the remaining 9 per cent. was made up of various miscellaneous items of local income classed as other receipts; these proportions being practically identical from year to year.

The table on page 4 gives the amount received from each of these sources—£4,136,613 as rates, £546,274 as tolls, &c., £351,945 as rents, and £323,015 as other receipts, and each of these heads of revenue, it will be observed, shows an increase on the corresponding amount in the preceding year. The chief increase was in municipal rates, £144,246, while the increase in poor rates was £115,926, but there was a slight decrease of £33 in other rates. The net increase under these heads amounted, therefore, to £260,119, and it may be seen by column 3 of the table on page 7 that with the exception of the year 1911-1912 there were increases under the head of rates year after year for a long period. The rents derived from property, however, continue to increase, but this fact is mainly attributable to the great improvement made in connection with the housing of the working classes in urban and rural districts. The increase in the receipts from tolls, &c., does not call for any special notice.

The total of the four branches of local revenue, the sum first mentioned above, is regarded as the amount of the local taxation of the year, but it is to be noted that, unlike rates, the taxes known as tolls, fees, stamps, and dues are restricted in range of operation, and to a great extent represent payment for value received, while the income arising from rents, and from other receipts, is not the produce of any tax or rate, but is dealt with as such in its application to expenditure. Moreover, with regard to "other receipts" it will be seen hereafter that there are included under this head the profits of certain reproductive undertakings* in the hands of some of the local bodies, representing 3·6 per cent. of the total net revenue of the year.

The amount produced by rates, in which is included about £123,045 raised in respect of water supplied for domestic and other private purposes (3 per cent. of the whole amount so produced),† represents an average of 5s. 1½d. in the pound on the rateable valuation of Ireland at the beginning of the year, and an average of 19s. 1d. per head of the population (4,337,000), as estimated at the middle of the year.

A net sum of £4,568,356 obtained from local sources, including rates to the amount of £4,069,558, was applied towards the expenditure of counties and towns during the year. This was supplemented by payments made from the Local Taxation (Ireland) Account to the extent of £1,279,143, and by further sums shown in the accounts to have been obtained from the Imperial exchequer and other Government sources, amounting to £143,657, so that of the total net revenue of county and town authorities 76 per cent. came from local sources, and 24 per cent. from grants. On an average the grants were equivalent to 1s. 9½d. per pound of rateable value, and to 6s. 6½d. per head of estimated population as given above. The Agricultural Grant paid to county councils amounted to £727,337, and is equal to over 16 per cent. of their whole revenue for the year.

The net expenditure from revenue during the year, as may be seen from the table on pages 8 and 9, amounted to £3,332,412, or excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities it was £7,114,000,‡ of which a sum of £1,324,867, or 18·6 per cent. was applied to the discharge of borrowed moneys and the payment of interest and dividends on such moneys. Besides, it will be observed from a further table on pages 10 and 11 that additional expenditure amounting to £546,816 was defrayed from loans and stock, of which £222,500 was incurred in connection with schemes for the housing of the working classes in towns, and for providing labourers' cottages in rural districts, while some amounting to £116,723 were expended in connection with the three undertakings mentioned above.

The local indebtedness on account of loans and stock at the close of the year amounted, as may be seen by a summary table on page 27, to £25,991,061. Of this £10,882,591 appertained to municipal authorities, being an increase of £9,225,059 since 1878, the year in which the first of the existing code of Irish public health statutes was enacted. The municipal indebtedness includes £1,651,180 for water supplies, £2,162,383 for purposes of lighting, £1,066,874 for sewerage, and £1,006,512 in respect of schemes for the housing of the working classes, while for housing schemes in rural districts the indebtedness stood at £7,331,238.

The amount standing to the credit of sinking funds applicable to the discharge of the portion of the local indebtedness which is repayable by such means, was £1,290,564 at the close of the year.

* See pages 4 and 5.

† See page 5.

‡ See note at foot of pages 8 and 9.

LOCAL TAXATION.

SUMMARY TABLE SHOWING THE NET AMOUNT OF RATES AND OTHER LOCAL REVENUE APPLIED AS LOCAL TAXATION IN THE YEAR ENDED 31st OF MARCH, 1917.

PRINCIPAL SOURCES, &c.	Rates raised on land, buildings, &c.				Tolls, fees, stamps, and dues.	Rents from property in farms, houses, &c.*	Other receipts.	Total.
	Rate on land.	Municipal rates.	Other rates.	Total of foregoing.				
1	2	3	4	5	6	7	8	9
County Councils ...	2,191,838	—	—	2,191,838	—	2,068	46,666	2,240,512
Urban District Councils ...	294,105	1,009,371	—	1,303,476	36,310	82,161	200,376	1,621,323
County Boroughs ...	14,454	21,909	—	36,363	1,732	11,919	7,269	57,343
Non-County Boroughs ...	86,803	152,142	—	238,945	2,577	4,020	20,305	261,827
Towns under Special Acts ...	119,910	175,376	—	295,286	9,991	29,118	36,863	371,253
Towns under Act of 1854 ...	—	3,890	—	3,890	1,196	2,521	691	8,298
Commissioners of Towns not Urban Districts	—	—	65,170	65,170	—	—	65,870	131,040
Belfast City and District Water Commissioners	—	—	285	285	—	—	261	526
Rotund Square tax (Dublin) ...	—	—	—	—	7,839	—	—	7,839
Receipts additional to Dublin Metropolitan Police Rate†	—	—	—	—	—	4,002	14,035	18,037
Poor Law Union Fund, receipts other than rates, sales of farm produce and repayment of relief	—	—	—	—	2,348	141,106	18,718	162,162
Lunatic Asylum Fund, receipts other than rates and from paying patients and private sources	—	—	—	—	—	—	25,964	25,964
Joint Boards, receipts other than rates	—	—	—	—	1,098	19	1,456	2,623
Port Sanitary Authorities, receipts other than rates	—	—	—	—	—	—	28	28
Petty Sessions stamps and Crown fines	—	—	—	—	43,887	—	625	44,482
Dogs Licence duty ...	—	—	—	—	33,399	—	378	33,777
Harbour duties ...	—	—	11,000	11,000	308,833	48,087	80,266	449,186
Inland navigation trustees, &c.	—	—	—	—	2,537	—	3,206	5,743
Light dues and fees under Merchant Shipping Act	—	—	—	—	11,642	—	—	11,642
Total {								
Year 1916-17 ...	2,706,816	1,362,748	66,457	4,135,013	346,274	351,085	523,015	5,205,367
Year 1915-16 ...	2,690,894	1,318,502	68,308	3,875,894	541,973	342,772	443,784	5,204,433
Increase ...	115,922	144,246	—	259,119	4,301	8,298	79,231	551,944
Decrease ...	—	—	34	—	—	—	—	—

Of the amount of other receipts in the above table (£523,015) £351,142 appertained to town authorities and rural district councils, the Belfast Water Commissioners and the Portadown and Banbridge Joint Waterworks Board, of which a sum of about £198,230, 3·6 per cent. of the total receipts of the year, was derived from the profits of undertakings in the hands of these authorities. A further portion of other receipts amounting to £70,564 was received in respect of Government property. These profits and receipts are referred to in the following paragraphs (a) and (b).

* The sums paid to county and town authorities on "way leave" by tramway companies are included in this column.

† The amount of the rate levied in aid of the cost of the Dublin police force is included in the sums given above as poor rate except in the case of the Non-County Boroughs. See further as to this rate on page 26.

‡ This sum is the produce of the Bray harbour rate.

(a) UNDERTAKINGS IN THE HANDS OF LOCAL BODIES.

Gas and Electric Light.

The income derived from the gas, electric light, or other undertaking in the hands of a town authority is shown in part I. of a table on page 18, but only profits on the year's transactions which have been applied towards municipal expenditure are included under the head of other receipts in the table on the preceding page. The total amount of the profits on lighting undertakings so applied in the year 1916-17 is £27,088, of which £22,088 appertained to gas and £5,000 to electric light. Excluding these two sums the net ordinary expenditure, including charges in respect of borrowed money, of these undertakings amounted to £565,078 and £335,559, respectively, as may be seen in the table at pages 8 and 9, while the receipts amounted to £556,320 and £316,901, respectively.

Water.

The receipts connected with water undertakings in the hands of local bodies are twofold,—those produced by rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1916-17, is £163,292. As previously stated,* the sums produced by public and domestic water rates are included in the amount given as rates in the table on the preceding page, but as they are not always shown separately in the local accounts, it is not possible to determine with strict accuracy the amount produced by each such rate. From a careful estimate, however, it appears that of their total produce, viz., £228,491, a sum of £123,045 was for water supplied for domestic and other private purposes, being about 3 per cent of the total amount raised as rates during the year.

Tramways.

The tramway system in Belfast became the property of the Corporation of that city by purchase as from the 1st of January, 1905,—this being the only case in Ireland in which such an undertaking is managed by a local authority. The receipts from revenue amounted to £302,013, and the expenditure to £317,175, while the expenditure from capital amounted to £72. According to the accounts of the Corporation, however, a sum of £7,861 was contributed from the undertaking during the year in aid of the rates.

(b) BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY.

The contributions† annually made by the Treasury to the local taxing authorities as bounty in lieu of rates on Government property are included in other receipts,—not having been raised locally as rates. The amount of such contributions in the accounts of the local bodies for 1916-17, is £70,564, of which town authorities received £56,905, and county authorities, £13,659.

* See page 3.

† The first contributions were made in respect of the year ended March, 1875. The valuation of Government property is not included in the valuations given in these returns.

TABLE showing the SUMS PAID from the Local Taxation (Ireland) Account in aid of LOCAL RATES during the year ended the 31st of March, 1917 (See notes at foot.)

	To County Councils.	To County Borough Councils.	To Urban District Councils.	To Board of Works and Irish Land Commission in discharge of loans for Labourers Acts purposes.	TOTAL.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ESTATE DUTY GRANT (Pro- prio Rents) (Scotland and Ire- land) Act, 1896, and Finance Act, 1894, Sec. (16) :— To Councils as Road Authori- ties On behalf of Boards of Guardians	89,311 10 5 118,384 18 6½	21,583 2 5 14,827 9 8	8,875 8 11½	— —	129,370 8 3½ 138,118 8 6½		387,482 16 9
EMERGENCY CONTRIBUTION (Purchase of Land) (Ireland) Act, 1901)* On behalf of Rural Districts To the County Boroughs ..	— —	— 3,188 8 11	— —	32,402 8 5	32,402 8 5 3,188 8 11		35,590 17 4
PAYMENTS UNDER THE LOCAL GOVERNMENT (IRE- LAND) ACTS, 1898 and 1900, Act of 1908, Sec. 48—(1) (2)— Agricultural Grants	737,537 8 6	5917 12 8	—	—	737,536 0 9		
Act of 1908, Sec. 48—(3) (4) as amended by the Act of 1909, Sec. 5 (1) and 5 (1) :— On behalf of Boards of Guardians and to the Boards of Management of the two District Schools							
One-half the salaries of Medical Officers of Dis- pensary Districts and of Workhouses					55,865 12 7		
One-half the salary of one Trained Nurse in each Workhouse (if employed) The salaries of Sub-street and Public-house cleaners in the Workhouses	68,374 17 8	8,763 14 8	—	—	2,660 8 7 6,804 17 6		
One-half the cost of Medi- cines and Medical and Surgical Appliances in Dispensary Districts and Workhouses					15,768 14 6	38,128 12 8½	
Act of 1898, Sec. 22—(2) (5) as amended by the Act of 1908, Sec. 6 (1) :— One-half the salaries of Sanitary Officers in Rural Districts	8,148 13 0	—	—	—	8,148 13 0		
One-half the salaries of Sanitary Officers in Urban Districts	—	4,378 8 4	3,354 16 2	—	8,737 8 8	15,885 18 6	
Act of 1898, Sec. 22—(3) (6) :— In respect of the accommo- dation and maintenance of Inmates	148,875 9 7	85,074 3 7	—	—	186,845 12 2		
Act of 1898, Sec. 26—(4), and Act of 1902, Sec. 5 (5) :— In aid of guarantees for Railway and Harbour Charges	3,190 2 8	—	329 9 8	—	36,688 11 11		
Motor Car Licence Duties (Finance Act, 1908, Sec. 10)	1,575 8 8	458 12 0	—	—	2,633 18 8		
TOTAL ..	1,174,867 4 3½	62,370 14 4	11,859 12 9½	32,402 8 5		1,311,548 2 10	

* The Emergency contribution is £40,000 a year, but a sum of £2,000 is assigned for the purposes of the Labourers Acts, by Section 12 of the Labourers (Ireland) Act, 1905. A sum of £1,550 15s. 4d., however, was paid to the Irish Land Commission out of the unexpended balance of the surplus of the Contribution which had accrued due at the commencement of the Act mentioned.

† This sum is paid to the County Borough of Dublin pursuant to Section 30 of the Local Government (Ireland) Act, 1898, in consequence of the extension of the term of the borough by the Act 53 and 54 Vic., ch. xlviii.

‡ Of this account a sum of £266 8s. 6d. was paid to the Boards of Management of the two District Schools.

The following deductions were made during the financial year 1916-17 from sums payable from the Local Taxation Account, in pursuance of Orders of the Board of the Local Government under Section 30 (2) of the Local Government (Ireland) Act, 1898, but as the same are not deducted were applied to discharge expenses directly incurred by the local bodies concerned, they are indicated in the accounts given above :—

	£	s.	d.
Council of Dublin County Borough (non-payment of Police Tax, as referred to on page 30)	..	..	35,180 1 3
Council of Belfast County Borough (non-payment of cost of extra Police)	..	..	26,343 15 4
Council of Limerick County Borough (non-payment of cost of extra Police)	..	..	1 10 8

The following sums, additional to those given in the preceding table, appear by the accounts to have been received from Parliamentary grant or other Imperial tax during the period dealt with in these Returns:—

CONTRIBUTIONS IN AID OF GUARANTEES FOR RAILWAYS AND HARBOURS	£
OTHER GRANTS AND PAYMENTS TO COUNTY COUNCILS	43,368
GRANTS TO RURAL DISTRICT COUNCILS	23
REVENUE BY COUNCILS OF LITERARY ARTISTS' DEDUCTIONS ON RETAIL OF GENERAL LITERATURE	5,752
HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS	24,728
GRANTS MADE TO HARBOR-ADVISORIES OTHER THAN THE FOREGOING	871
NAVIGATIONS UNDER COMMISSIONERS OF PUBLIC WORKS	121
GRANTS FROM THE TREASURY, THE LOCAL GOVERNMENT BOARD, THE DEPARTMENT OF TECHNICAL INSTRUCTION, COMMISSIONERS OF NATIONAL EDUCATION, &c., TO TOWN AUTHORITIES	73,618
FROM PAYMASTER-GENERAL FOR EXPENSES OF PRECINCTORS AND WITNESSES IN COUNTY COURTS	1,635
PAYMENTS FROM THE IRISH HOUSING FUND TO TOWN AUTHORITIES	4,124
Total	£168,291

IN ADDITION TO THE AMOUNTS FOR LOCAL GOVERNMENT BOARD PAID FROM THE LANDREARNS' COTTAGES' FUND SOME AMOUNTING TO £50,934 TO THE IRISH LAND COMMISSION IN DISCHARGE OF LOANS OBTAINED BY RURAL DISTRICT COUNCILS UNDER THE LANDREARNS' ACT.

TABLE SHOWING THE NET AMOUNT APPLIED AS LOCAL TAXATION IN EACH YEAR FROM 1897 TO 1917, AND THE RATEABLE VALUATION OF IRELAND, EXCLUSIVE OF GOVERNMENT PROPERTY.

Year.	County, City, and Urban Poor Rate to 1898 inclusive, former Poor Rate in County and Urban Districts	Miscellaneous rates, Relief value rate, Rutland Square tax (Dublin), &c.	Total of foregoing.	Tolls, fees, stamps, and dues.	Other receipts.	Total amount applied as local taxation.	Increase or decrease on amount in preceding year.	Decrease or increase on amount in preceding year.	Rateable valuation of Ireland.
1	2	3	4	5	6	7	8	9	10
£	£	£	£	£	£	£	£	£	£
1897	2,391,105	737,349	3,058,794	512,238	697,326	3,678,138	2,465	-	14,333,603
1898	2,632,337	797,504	3,199,841	506,671	611,549	4,116,561	138,429	-	14,647,663
1899-1900	2,974,326	812,163	3,586,431	504,234	515,792	3,996,817	-	266,644	14,831,597
1900-1901	3,090,194	822,808	3,932,662	494,310	486,673	3,913,263	-	31,612	14,936,523
1901-1902	1,969,230	422,493	3,521,633	471,620	473,368	3,713,690	-	161,396	15,004,625
1902-1903	2,010,370	916,412	2,936,945	486,133	506,503	3,931,634	137,944	-	15,079,663
1903-1904	2,014,525	978,779	3,096,338	487,006	527,326	4,046,900	115,266	-	15,137,297
1904-1905	1,905,274	1,047,497	3,052,771	516,084	556,695	4,013,303	-	33,197	15,201,441
1905-1906	2,060,946	1,569,359	3,620,315	517,634	533,108	4,110,906	97,607	-	15,456,564
1906-1907	2,037,341	1,061,125	3,118,466	516,316	592,036	4,230,776	119,810	-	15,536,596
1907-1908	2,667,329	1,103,361	3,160,670	528,516	555,756	4,389,544	154,474	-	15,650,071
1908-1909	2,137,820	1,143,694	3,281,522	533,416	604,344	4,419,752	36,536	-	15,747,732
1909-1910	2,378,141	1,174,873	3,482,413	547,590	654,960	4,634,763	216,501	-	15,856,532
1910-1911	2,364,090	1,153,523	3,487,934	554,337	675,617	4,713,279	78,516	-	15,745,238
1911-1912	2,280,737	1,180,343	3,461,302	561,128	701,110	4,752,490	3,212	-	15,792,562
1912-1913	2,284,601	1,170,654	3,455,658	565,964	722,464	4,745,023	16,333	-	15,827,948
1913-1914	2,309,488	1,194,384	3,534,073	564,469	799,608	4,826,391	86,478	-	15,902,960
1914-1915	2,419,657	1,265,106	3,684,131	561,583	802,731	5,038,448	206,967	-	15,946,128
1915-1916	2,590,864	1,352,010	3,875,696	541,973	789,238	5,204,423	165,955	-	16,128,743
1916-1917	2,706,489	1,428,303	4,130,663	546,274	874,169	5,456,387	251,964	-	16,119,309

For the years included in this table the average amount of the Belfast water rate included in column 2 was £53,882, and of the Rutland Square tax (Dublin) £306.

The valuation in force at the time the rates, of which the produce is given in col. 3, were assessed was, in each case, that for the preceding year, the valuation last given being that as at 1st March, 1917.

TABLE showing the details of the net expenditure from Revenue of Local Authorities.

LOCAL AUTHORITIES	Education.			Reformatories and industrial schools.	Electric lighting other than public lighting, including payments in respect of borrowed money.	Gas-works, including payments in respect of borrowed money.	Harbours, docks, piers, quays, (exclusive of pilotage expenses) and inland navigations.	Roads, bridges, &c., (exclusive of payments in respect of borrowed money.	Lunatic asylums.	Police.
	University.	Expenses connected with compulsory education.	Technical.							
	£	£	£	£	£	£	£	£	£	£
County Councils ...	13,870	8,239	43,368	30,246	—	—	—	880,515	—	4,904
County Boroughs ...	3,555	9,943	69,444	24,030	181,397	433,452	—	89,327	—	27,711
Non-County Boroughs	—	343	880	—	—	19,799	—	4,744	—	—
Towns under Special Acts	—	947	3,340	—	37,410	9,836	—	13,510	—	—
Towns under the Act of 1854, Urban	—	1,960	4,303	—	4,543	110,188	—	39,731	—	—
Towns under the Act of 1854, not Urban.	—	79	—	—	—	605	—	422	—	—
Rural District Councils	—	—	—	—	—	—	—	—	—	—
Water Commissioners	—	—	—	—	—	—	—	—	—	—
Dublin Metropolitan Police	—	—	—	—	—	—	—	—	—	53,542
Railway Schemes (Dublin) Commissioners	—	—	—	—	—	—	129	—	—	—
Port and Docks Board, Dublin	—	—	—	—	—	—	—	—	—	—
Joint Drainage Boards	—	—	—	—	—	—	—	—	—	—
Joint Waterworks Board	—	—	—	—	—	—	—	—	—	—
Joint Board for Cleansing Foreshores	—	—	—	—	—	—	—	—	—	—
Joint Hospital Boards	—	—	—	—	—	—	—	—	—	—
Joint Burial Boards	—	—	—	—	—	—	—	—	—	—
Port Sanitary Authorities	—	—	—	—	—	—	—	—	—	—
Petty Sessions Stamps and Crown dues (application there-of)	—	—	—	—	—	—	—	—	—	—
Dogs License Duty (application there-of)	—	—	—	—	—	—	—	—	—	—
Harbours and Pier Authorities	—	—	—	—	—	—	341,960	—	—	—
Inland Navigations	—	—	—	—	—	—	3,463	—	—	—
Expenditure to Commissioners of Public Works by Drainage Boards	—	—	—	—	—	—	—	—	—	—
Boards of Guardians	—	232	—	—	—	—	—	—	2,432	—
Committees of Lunatic Asylums	—	—	—	—	—	—	—	—	696,334	—
TOTAL { 1912	20,135	21,601	120,135	60,276	338,559	585,078	345,592	1,034,379	697,768	81,857
{ 1910	17,782	20,129	110,841	60,371	380,670	446,385	318,977	1,037,022	621,779	95,262
Increase ...	2,353	1,302	9,484	—	54,889	116,013	22,615	—	77,566	—
Decrease ...	—	—	—	101	—	—	—	21,343	—	2,405

* Excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities which with £0,888,131 for the year 1912

classified according to purposes, during the year 1916-1917.

Poor relief.	Improvement of town by building, &c.	Sewerage and other sanitary objects.	Trans-ways (including payments in respect of loaned money), and light railways.	Water-works.	Street cleansing.	Public lighting.	Hospitals, Medical Charities, and treatment of tuberculosis.	Other works and purposes.	Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways.			Total expenditure.
									Princi- pal.	Interest and dividends.	Pay- ments to sinking fund.	
£	£	£	£	£	£	£	£	£	£	£	£	£
-	-	-	79,727	-	-	-	83,549	433,453	59,890	13,564	-	1,697,543
-	4,394	157,874	310,463	37,325	115,330	55,406	79,244	259,794	39,096	173,825	79,269	2,264,358
-	690	2,407	-	4,149	3,179	2,295	-	13,747	3,537	3,766	739	63,827
-	600	14,736	-	7,088	12,429	15,035	300	58,761	13,761	37,055	13,582	228,415
-	1,493	13,346	-	16,805	14,250	15,079	40	74,747	31,923	41,119	4,033	362,229
-	93	-	-	-	443	2,171	-	2,851	709	1,210	-	26,940
-	-	43,224	-	-	-	-	-	156,181	97,534	230,373	-	527,312
-	-	-	-	25,687	-	-	-	-	16,147	63,074	25,660	152,516
-	-	-	-	-	-	-	-	-	-	-	-	56,342
-	-	-	-	-	-	80	-	69	-	-	-	149
-	-	-	-	-	-	-	-	-	-	-	-	39
-	-	4,171	-	-	-	-	-	-	72	4,634	2,396	12,263
-	-	-	-	1,169	-	-	-	-	-	3,130	736	5,606
-	-	-	-	-	-	-	-	939	-	-	-	939
-	-	-	-	-	-	-	6,332	-	381	309	-	7,022
-	-	-	-	-	-	-	-	2,994	747	462	-	3,994
-	-	-	-	-	-	-	-	1,168	180	132	112	1,492
-	-	-	-	-	-	-	-	73,376	-	-	-	73,376
-	-	-	-	-	-	-	-	23,260	-	-	-	23,260
-	-	-	-	-	-	-	-	-	29,156	114,102	26,478	179,736
-	-	-	-	-	-	-	-	-	-	-	-	6,483
-	-	-	-	-	-	-	-	25,312	-	-	-	25,312
1,171,440	-	-	-	-	-	-	215,319	43,568	18,566	12,590	-	1,401,193
-	-	-	-	-	-	-	-	-	50,291	37,184	-	792,792
1,171,440	7,180	217,603	300,210	112,420	144,323	94,556	225,931	1,201,969	427,078	764,322	152,957	3,302,415*
1,061,592	3,125	206,713	244,866	109,385	142,093	107,665	265,514	1,195,425	390,839	762,185	123,600	2,974,585*
79,254	2,953	9,249	45,312	3,054	3,528	-	17,345	15,279	53,839	-	14,297	457,517
-	-	-	-	-	-	12,079	-	-	-	13,973	-	-

should be properly regarded as trading transactions, the total expenditure for the year 1917 amounted to £2,114,500, as compared being an increase of £245,649.

TABLE showing the details of the expenditure defrayed from Loans and Stock

LOCAL AUTHORITIES.	Electric lighting other than public lighting.	Gas-works.	Harbours, docks, piers, &c.	Roads and bridges.	Lunatic asylums.	Poor relief.
	£	£	£	£	£	£
County Councils	—	—	—	68,803	—	—
County Boroughs	28,181	32,460	—	500	—	—
Non-County Boroughs ...	—	—	—	720	—	—
Towns under Special Acts ...	14,702	—	—	132	—	—
Towns under the Act of 1854, Urban	23,126	12,182	—	—	—	—
Towns under the Act of 1854, not Urban	—	—	—	—	—	—
Rural District Councils ...	—	—	—	—	—	—
Water Commissioners ...	—	—	—	—	—	—
Joint Drainage Boards ...	—	—	—	—	—	—
Joint Waterworks Board ...	—	—	—	—	—	—
Joint Board for Cleansing Fore-shore	—	—	—	—	—	—
Joint Hospital Boards ...	—	—	—	—	—	—
Joint Burial Boards ...	—	—	—	—	—	—
Port Sanitary Authorities ...	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	7,427	—	—	—
Boards of Guardians ...	—	—	—	—	—	2,509
Committees of Lunatic Asylums	—	—	—	—	7,053	—
TOTAL { 1917 ...	66,009	44,642	7,427	70,156	7,053	2,509
{ 1916 ...	49,070	79,416	16,514	177,776	11,986	11,486
Increase ...	16,939	—	—	—	—	—
Decrease ...	—	34,774	9,087	107,621	4,933	8,977

of Local Authorities, classified according to purposes, during the Year 1916-1917.

Improvement of towns by building, &c.	Housing of the working classes, &c.	Sewerage and other sanitary objects.	Tramways and light railways.	Water-works.	Public lighting.	Hospitals and dispensary houses.	Other works and purposes.	Total.
£	£	£	£	£	£	£	£	£
—	—	—	—	—	—	—	3,961	72,764
—	83,685	4,738	72	5,119	—	—	74,834	229,010
—	2,414	577	—	—	—	—	—	3,711
—	21,557	2,383	—	697	—	—	28	40,134
245	13,888	2,684	—	6,311	—	—	6,883	60,260
—	1,025	—	—	—	—	—	—	1,025
—	99,860	5,001	—	5,011	—	—	669	110,531
—	—	—	—	4,307	—	—	—	4,307
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	312	312
—	—	—	—	—	—	—	813	813
—	—	—	—	—	—	—	—	7,427
—	—	—	—	—	—	1,291	—	3,800
—	—	—	—	—	—	—	—	7,053
245	222,500	15,888	72	21,505	—	1,261	87,520	346,816
8,119	451,034	41,350	—	69,415	—	4,570	38,970	959,766
—	—	—	72	—	—	—	48,550	—
7,874	228,584	25,462	—	47,910	—	3,279	—	412,940

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, and such explanatory observations as appear to be necessary are given in each case.

- I. County Taxation.
- II. Town Taxation.
- III. Taxation in districts chiefly municipal, but raised by Authorities other than municipal in some cases.
- IV. Receipts of Joint Boards.
- V. Receipts of Port Sanitary Authorities.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs License Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Mercantile Marine Fund.

I.—COUNTY TAXATION.

An administrative county, other than a county borough, comprises, as units of taxation for county purposes, a number of rural districts,* varying from three in Carlow, Longford and Louth, to eighteen in Cork, the total in the thirty-three administrative counties amounting to 213. These districts are arranged with regard to the 157 poor-law unions as follows:—One hundred and eleven of the latter are confined to county limits, and of these 62 are co-extensive with rural districts, 48 include a rural district each with one or more urban districts, and 1 includes two rural districts, while 38 extend into two counties and 8 into three, 37 of the former including two rural districts each and 1 three rural districts, a total of 77, and the latter three, a total of 24.

The ordinary expenses of a county are provided for by means of a rate on each rural district, known as poor rate, which the county council is empowered to make once a year and collect in equal half-yearly moieties. The sums raised by this rate form portion of the fund from which all county expenditure is defrayed, including payment of the moneys required to meet the demands of boards of guardians for poor law purposes including relief under the Medical Charities Act, councils of rural districts for general expenses in connection with public health, and the committees of 22 of the 28 asylum districts for the accommodation and maintenance of lunatic poor.

For expenses other than the foregoing, *i.e.*, payments in connection with charges for sewerage, water supply, or other public health undertaking, guarantees for railways, harbours, &c., compensation for criminal injuries and the cost of extra police, all of which are known as separate charges, special rating areas are prescribed, and the sums required for these purposes are separately estimated and raised by a separate item of the poor rate assessed on the special area in each instance. The area of charge in respect of a public health undertaking may consist of the whole, or part only, of a rural district, while in the other cases mentioned it may include the whole county, or be restricted to a portion of the county.

County Councils are also authorised to make rates for the following purposes:—By section 19 (1) of the Agriculture and Technical Instruction (Ireland) Act, 1899, they are empowered to raise by means of the poor rate, for the purpose of agriculture and other rural industries,† or for any other purpose for which they are authorised by that Act to expend money, a sum equal to a rate of one penny in the pound over the whole of the rural districts comprised in their respective counties, congested areas being excluded if the councils in such cases so desire, pursuant to section 1 of the Agriculture and Technical Instruction (Ireland) Act, 1902. They are also required by section 4 of the Public Libraries (Ireland) Act, 1902, to provide the moneys which rural district councils, who have adopted the Public Libraries Act (Ireland), 1855, may find to be necessary for the purposes of that enactment, by means of a rate not exceeding one penny in the pound, to be levied in each case, over the whole rural district. These rates are in addition to the maximum rate of a penny under the Technical Instruction Act, 1899, the council of a county being a local authority within the meaning thereof, and their expenses as such being county at large or rural district charges as the council direct, pursuant to the Local Government (Ireland) Act, 1898, sections 7 and 74 (2) respectively.

* Urban districts are also comprised in the counties, but not for purposes of taxation. As rating areas, distinct from those in counties they are dealt with under the head of Town Taxation on page 14.

† The amount so raised, in conjunction with a larger amount contributed by the Department of Agriculture and Technical Instruction, appears to be expended in affording instruction in agriculture and other rural industries, and also in technical instruction.

In addition to the purposes mentioned in the preceding paragraph for which county councils may make rates the council of any county may, pursuant to the provisions of Section 10 (2) of the Irish Universities Act, 1908, assist, by means of exhibitions, scholarships, bursaries, payment of fees, or otherwise, any students at any university in Ireland who are ordinarily resident in their county who satisfy the council that they are qualified to profit by university instruction and are in need of assistance, and who also satisfy such tests of ability as may be prescribed by the university and may also place any sums at the disposal of any university in Ireland or any college thereof, to be applied for any educational purposes which the council may consider will benefit their county. Any expenses so incurred shall be paid as a county at large charge, but the amount raised in any year for the purpose shall not exceed the amount which would be produced by a rate of one penny in the pound, or such higher rate as the council, with the consent of the Local Government Board, may fix.

The following are summary statements of the revenue accounts of the counties for the last two years:—

REVENUE FROM REVENUE	1916-17.		1915-16.	
	£	Percentage of total.	£	Percentage of total.
Poor rate collected in rural districts	2,191,838	39.48	2,065,898	39.28
Poor rate received from urban districts (portion of county council's demand)	221,840	4.22	207,913	3.81
Agricultural Grant	728,845	13.45	727,337	13.02
Grant provided by the Primate Dues (Scotland and Ireland) Act, 1888, known as the Estate or Death Duty Grant	212,197	3.87	203,000	3.66
Grant in aid of medical and educational expenditure incurred by boards of guardians	54,601	1.02	65,392	1.21
Grant in aid of sanitary schemes paid in rural districts	9,000	.26	9,180	.23
Grant in aid of maintenance of lunatics	142,776	2.61	147,603	2.97
Contributions from Imperial sources towards guarantees for railways and harbours	19,422	.32	18,665	.31
Grants in aid of local guarantees for railway and harbour charges Local Government (Ireland) Act, 1898, sec. 25 (4)	4,196	.25	9,526	.26
Motor Car Licence Duties	1,875	.04	1,260	.04
Sanitation Grant and Endowment Grant in aid of treatment of tuberculosis	39,845	.80	22,714	.41
From Paymaster-General for expenses of prosecutions and witnesses	4,874	.13	8,484	.23
Other payments from the Local Taxation Account, or the Imperial taxes	18,069	.31	33,306	.90
Rents derived from county property	5,006	.05	2,117	.04
Receipts from other local taxing bodies	5,428	.10	4,473	.13
Dogs licence duty	17,722	.33	19,666	.54
Other receipts	77,327	2.06	81,170	2.19
Total receipts from revenue	3,747,848	100	3,796,026	100
REVENUE FROM LOANS.				
For roads	22,229	—	28,706	—
For other purposes	67,323	—	3,600	—
Other receipts operating as loans	10,416	—	21,818	—
Total receipts from loans	110,000	—	53,324	—
Gross Total	3,857,848	—	3,799,350	—
EXPENDITURE FROM REVENUE.	1916-17.		1915-16.	
	£	Percentage of total.	£	Percentage of total.
Money supplied to boards of guardians	1,127,333	39.26	1,067,333	29.62
Money supplied to councils of rural districts	316,262	8.22	312,981	9.71
Money supplied to committees of sanitary agencies districts	594,192	14.65	498,828	13.76
Payments to other local bodies	28,267	.76	26,742	.74
Road expenditure	889,515	23.87	600,845	16.00
Salaries of county officers	125,374	3.32	123,110	3.43
Infirmary and fever hospitals	45,476	1.17	28,613	1.05
Reformatory and industrial schools	33,540	.91	28,388	.73
Provision and Juries Act	11,080	.28	26,277	1.01
Valuation	7,366	.20	7,482	.21
Rates police	4,804	.13	9,229	.25
Payments in respect of borrowed money —				
Principal paid off { Roads	78,408	2.11	83,749	2.39
Other purposes { Roads	11,392	.31	9,875	.27
Interest { Roads	9,914	.27	14,641	.40
Other purposes { Roads	3,628	.15	5,016	.16
Guarantees for railways, tramways, &c.	76,727	2.15	72,377	2.01
Payments to agricultural and technical instruction committees	42,368	1.14	44,065	1.27
Expenses under Irish Universities Act, 1908	15,679	.45	14,625	.40
Expenses in connection with compulsory education	4,339	.12	7,981	.22
Expenses in connection with the treatment of tuberculosis	46,148	1.28	42,520	1.22
Other expenses	271,830	7.32	263,158	7.39
Total expenditure from revenue	3,715,415	100	3,601,621	100
EXPENDITURE FROM LOANS.				
For roads	68,803	—	102,030	—
For other purposes	3,961	—	3,456	—
Total expenditure from loans	72,764	—	115,486	—
Gross Total	3,788,179	—	3,717,107	—

* RURAL DISTRICT COUNCILS

RECEIPTS FROM REVENUE.			EXPENDITURE FROM REVENUE.		
	1916-17.	1915-16.		1916-17.	1915-16.
	£	£		£	£
Money supplied by county councils	336,263	311,516	Salaries	60,298	59,715
Rents of labourers' cottages, &c.	141,100	137,161	Burial grounds	5,754	6,727
Fees on waterworks	11,997	10,674	Expenses under the Labourers' Act, repairs of cottages, &c.	54,450	51,394
Hotel fees	2,948	2,625	Expenses for sanitary purposes	43,726	50,341
Grants in aid of roads, &c. ...	22	57	Reorganisation	1,645	1,621
Grants received from other local bodies	1,092	1,047	Payments in respect of borrowed money		
Other receipts	7,566	8,428	Principal paid off	97,534	88,705
Total receipts from revenue	690,029	673,809	Interest	230,373	225,200
			Sinking fund		
			Payments to other local bodies	5,542	5,590
			Other expenses	31,060	33,000
			Total expenditure from revenue	324,514	324,907
RECEIPTS FROM LOANS.			EXPENDITURE FROM LOANS.		
Labourers Act purposes	77,792	295,365	Labourers Act purposes	93,650	245,680
Water supply	3,427	11,279	Water supply	6,031	17,034
Sewerage	3,150	18,463	Sewerage	5,901	17,448
Burial ground purposes	100	975	Burial ground purposes	466	1,437
Under the Local Government (Almendras and Land Cultivation) (Ireland) Act, 1917	8,615	—	Under the Local Government (Almendras and Land Cultivation) (Ireland) Act, 1917	8,322	—
Other purposes	127	3,150	Other purposes	101	4,038
Other receipts operating as loans	506	4,440			
Total receipts from loans	94,009	299,577	Total expenditure from loans	112,043	290,605
GROSS TOTAL	874,038	734,006	GROSS TOTAL	600,337	615,792

The amounts paid by the Local Government Board out of the residue of the Exchequer contribution and the Labourers' Cottages Fund directly to the Commissioners of Public Works and the Irish Land Commission, respectively, and applied by these bodies towards the repayment of loans obtained by Rural District Councils under the Labourers Acts in pursuance of Section 18 (1) of the Labourers (Ireland) Act, 1906, are included in the foregoing table under payments in respect of borrowed money, and, consequently, in the total expenditure. The sums so applied, as shown by the accounts of the Rural District Councils, amounted to £87,455.

* COMMITTEES OF LUNATIC ASYLUM DISTRICTS.

REVENUES.			EXPENDITURE.		
	1916-17.	1915-16.		1916-17.	1915-16.
	£	£		£	£
Money supplied by county and county borough councils	704,040	421,799	Provisions, necessaries & clothing	461,673	335,431
From paying patients and private sources	39,104	14,071	Medicines	3,637	3,046
From Imperial loans	6,751	4,444	Salaries and wages	124,110	121,115
From loans received from other local bodies	—	—	Superannuation	17,395	14,702
Other receipts	24,323	20,791	Paid to boards of guardians for maintenance of lunatics in workhouses	107	629
Total receipts from revenues	768,218	471,015	Payments in respect of borrowed money :-		
Total receipts from loans	4,850	13,993	Principals paid off	50,590	50,373
			Interest	37,134	34,298
			Other expenses	84,481	79,831
			Total expenditure from revenues	783,886	704,442
			Total expenditure from loans ...	7,623	11,986
GRAND TOTAL	769,068	489,008	GRAND TOTAL	799,509	726,428

* See note on preceding page.

II.—TOWN TAXATION.

The number of towns under municipal government is one hundred and twenty-six, of which eleven are boroughs constituted under the Municipal Corporations (Ireland) Act, 1840 (3 & 4 Vict., ch. 108); one hundred and six are under the Towns Improvement (Ireland) Act, 1854 (17 & 18 Vict., ch. 103); and nine are under special local Acts. Six of those in the first-mentioned group are administrative counties, i.e., county boroughs, and ninety-nine of the total number are urban sanitary districts. These districts, known as urban districts, are the eleven boroughs, the nine towns under local Acts, and seventy-nine of those under the Towns Improvement Act.

Within their respective jurisdictions urban district councils possess full administrative powers in regard to matters pertaining to public health, they are the sole rating authorities, and are, moreover, road authorities, and, as such, share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, now known as the Estate or Death Duty Grant. They receive recompense, also, from the local taxation account in respect of the salaries paid to their sanitary officers, and, for the promotion of technical instruction, grants are made to them in aid of approved schemes by the Department of Agriculture and Technical Instruction. The amount at present allocated under this head for the county boroughs is £24,000 a year, and for counties and urban districts £31,000.

As previously mentioned, the six county boroughs are administrative counties in themselves, but other urban districts, although free from county jurisdiction, are liable to contribute to certain branches of county expenditure. The liability in this respect of such urban districts as have been dealt with by the Local Government Board, under section 71 of the Local Government (Ireland) Act, 1898, section 3 of the Act of 1901 and sections 3 and 13 of the Act of 1902, and the financial relations generally between counties and these urban districts are matters only of interest to the local authorities concerned.

The twenty-seven towns which have not been constituted urban sanitary districts are subject, as regards public health matters, to the control of the councils of the rural districts in which they are respectively situated,—the governing bodies of these towns, Town Commissioners, having no administrative powers *per se* under the Public Health Acts. However, to enable them (a) to provide housing accommodation for the working classes they are authorised by section 99 (1) of the Housing of the Working Classes Act, 1890, to adopt Part III. of that enactment as in the case of urban authorities, (b) under the provisions of the Housing of the Working Classes (Ireland) Act, 1908, similarly to adopt Part II. relating to Unhealthy Dwelling Houses, and the sections of the Public Health (Ireland) Act, 1878, in regard to borrowing, acquiring lands, &c., which apply to these authorities for housing purposes, are declared applicable to the Commissioners for the like purposes by the Housing of the Working Classes Acts, 1893 and 1894, and the Housing of the Working Classes (Ireland) Act, 1896. Moreover the maximum rate of 1s. in the £ leviable in these towns under section 60 of the Act of 1854 may be increased for such purposes with the consent of the Local Government Board. In the following towns of this class housing schemes have been adopted:—Dalbriggan, Ballybay, Ballyvaughan, Bandon, Bantry, Boyle, Callan, Fethard, Maryborough, Mountmellick, Mullingar, Newbridge, Newcastle (Co. Limerick), Roscommon and Tuam. The Commissioners are also authorised to establish and regulate markets in their towns, the powers in this respect conferred on urban authorities by section 103 of the Public Health Act, 1878, being extended to them by Section 21 of the Public

Health Act, 1896 In two of these towns, Fethard and Tuam, no rates are struck as the revenue derived from market tolls and rents is sufficient to meet expenditure, and in Callan and Kilkree a rate was not made for the year 1917-18, while in the remaining towns the rates vary from 7d. to 1s. 3d. It is to be noted, however, that these rates are for municipal purposes only, and that, in addition, each town is liable for the rate on the rural district in which it is situated, and, further, if the town is included in an area of charge for any of the special purposes mentioned in page 12, it is also liable for the rate required to meet payments in connection therewith.

The rateable valuation (1st March, 1917) of the urban districts amounted to £4,739,637 and of the towns which are not urban districts to £124,403, making a total of £4,864,040, from which it appears that property amounting to more than 30 per cent. of the rateable valuation of Ireland (£16,119,399) was included in areas subject to municipal government.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

All the receipts from revenue are grouped in Part I. of the following table in order to facilitate comparison, and obtain a general view of the finances of the different classes of town authorities, and they are divided into (1) rates for municipal purposes; (2) poor rates made and collected by councils of urban districts; (3) tolls, market charges, and dues; (4) rents; (5) dogs' licence duty; (6) petty sessions stamps and Crown fines; (7) receipts from waterworks; (8) receipts from gasworks; (9) receipts from electric lighting undertakings; (10) receipts from tramways; (11) other receipts; (12) payments from the Local Taxation Account and other Government sources; and (13) sums received from other local taxing bodies.

The purposes to which the receipts are applied are shown in Part II.

The receipts and expenditure from loans, or the issue of stock, are grouped in Parts III. and IV., respectively.

18 RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

PART I.—RECEIPTS FROM REVENUE.

Receipts.	Towns under the Act of 1849; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.	Per centage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Rates for municipal purposes	814,165	21,869	152,142	175,375	2,890	1,167,022	32.43
2. Poor rate	206,105	14,454	85,663	119,526	—	515,748	14.31
3. Tolls, market charges, and dues	38,314	1,732	2,527	9,689	1,196	53,461	1.49
4. Rents from property in houses, &c.	82,141	11,919	30,020	29,118	2,521	155,729	4.38
5. Dogs License Duty	1,160	147	507	1,032	219	2,065	.08
6. Petty Sessions stamps and Crown fines	2,658	145	—	—	—	2,803	.11
7. Receipts from waterworks	54,530	4,170	1,088	19,687	—	84,845	2.34
8. Receipts from gasworks	450,594	13,722	16,247	56,555	312	537,430	15.45
9. Receipts from electric lighting undertakings	272,775	—	34,547	8,618	—	315,940	8.80
10. Receipts from tramways	302,013	—	—	—	—	302,013	8.39
11. Other receipts	179,450	2,494	18,308	39,336	404	229,992	6.19
12. Payments from the Local Taxation Account, &c.	186,338	1,899	5,272	12,308	256	195,873	5.15
13. From other local taxing bodies	20,827	900	115	10,283	595	32,641	.91
Total	2,600,407	79,081	247,134	305,224	5,146	3,237,992	100

PART II.—EXPENDITURE FROM REVENUE.

Expenditure.	Towns under the Act of 1849; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.	Per centage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Paving and repairs of streets	86,357	4,744	15,210	26,731	422	149,764	4.66
2. Cleansing and watering streets	115,230	3,170	12,429	14,250	443	145,522	4.50
3. Lighting, including lamps, pipes, &c.	58,408	2,295	15,845	15,079	2,171	94,798	2.95
4. Watching	39,243	—	—	—	—	39,243	.79
5. Building, demolition of walls, &c.	4,384	689	600	1,468	53	7,194	.19
6. Gasworks including payments in respect of borrowed money	445,622	20,189	9,436	111,203	943	587,493	18.19
7. Electric lighting undertakings including payments in respect of borrowed money	260,297	—	37,499	6,363	—	343,259	10.59
8. Tramways including payments in respect of borrowed money, and railway gasworks	318,344	—	—	—	—	318,344	9.83
9. Water supply	37,225	4,146	7,038	16,899	—	65,308	2.02
10. Making sewers or drains, and for other sanitary purposes	127,874	2,407	14,730	12,540	—	167,551	5.17
11. Hospitals	79,264	—	300	49	—	79,613	2.46
12. Markets and fairs	24,773	1,315	1,614	7,389	307	35,398	.96
13. Money paid to boards of guardians on demand	228,070	—	—	—	—	228,070	7.06
14. Payments for lunatic asylums	141,219	—	—	—	—	141,219	4.35
15. Payments for reformatories and industrial schools	24,030	—	—	—	—	24,030	.75
16. Payments to county councils on demand	—	15,775	84,960	114,908	—	215,643	6.64
17. Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways— Principal	36,095	5,597	10,281	36,932	769	93,774	2.92
Interest and dividends	173,525	5,705	37,685	43,119	1,330	261,364	8.10
Payments to sinking fund	75,289	739	13,522	4,683	—	97,643	3.00
18. Expenses under Irish Universities Act, 1908	3,543	—	—	—	—	3,543	.10
19. Expenses for technical instruction	20,444	530	3,340	6,568	—	27,812	.86
20. Expenses in connection with compulsory education	9,863	241	547	1,960	79	12,790	.39
21. Payments to other local bodies	34,115	—	31,132	5,664	—	77,111	2.39
22. Other expenses	245,429	12,432	35,947	47,397	3,043	344,248	10.63
Total	2,781,894	78,612	383,803	534,216	14,640	3,783,165	100

PART III.—RECEIPTS FROM LOANS AND STOCK.

Receipts.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	—	721	155	109	—	1,085
2. Gasworks	50,991	—	—	11,484	—	62,475
3. Electric lighting undertaking	8,700	—	11,740	26,900	—	45,440
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	—	—	—	102	—	102
7. Housing of working classes, &c.	62,127	2,205	16,442	12,164	901	84,839
8. Water supply	—	—	400	2,325	—	2,725
9. Sewerage	4,675	700	252	2,324	—	8,951
10. Other purposes	12,835	8	47,097	73,054	—	134,794
11. Other receipts operating as loans	8,380	—	—	464	—	8,794
Total	100,658	3,634	75,533	127,637	901	268,283

PART IV.—EXPENDITURE DEFRAIDED FROM LOANS AND STOCK.

Expenditure.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	500	720	132	—	—	1,352
2. Gasworks	22,480	—	—	12,182	—	34,662
3. Electric lighting undertaking	26,181	—	14,702	23,120	—	64,003
4. Tramways	72	—	—	—	—	72
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	—	—	—	246	—	246
7. Housing of working classes, &c.	82,886	2,414	21,437	12,888	1,025	120,650
8. Water supply	5,119	—	487	6,301	—	12,127
9. Sewerage	4,726	477	2,608	2,604	—	10,867
10. Other purposes	14,854	—	25	9,883	—	34,762
Total	223,610	2,711	40,134	65,508	1,025	339,748

III.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT RAISED BY AUTHORITIES OTHER THAN MUNICIPAL IN SOME CASES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in connection with the water supplied by them to the city of Belfast and certain adjacent districts:—A domestic water rate not exceeding 1s. 8d. in the £, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall not exceed 2d. The rates assessed for the latest year preceeding the 31st of March, 1917, viz., that ended on the 31st of October, 1916, were 1s. 4d. and 4d., respectively.

The receipts and expenditure of the Commissioners during that year are summarized as follows:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Rates	65,170	Payments in respect of borrowed money:—	
Water rents and sales ...	52,882	Principal paid off ...	38,147
From local taxes	1,485	Interest	63,074
Other receipts	12,968	Sinking fund	25,608
		Payments to other local bodies	6,342
		Other expenditure	25,667
Total receipts from revenue	132,525	Total expenditure from revenue	158,858
Do. do. loans	36,883	Do. do. loans	4,397
Gross Total	£169,408	Gross Total	£163,255

(b.) TAXATION IN AID OF THE COST OF POLICE.

(1.) *The Dublin Metropolitan Police Establishment.*

Under section 4 of the Act 1 and 2 Vict., ch. 25, a rate of 8d. in the £, producing an average of about £46,500 a year, is assessed within the police district of Dublin Metropolis in aid of the cost of the Dublin Metropolitan Police. By section 66 (4) of the Local Government (Ireland) Act, 1898, it is provided that the produce of this rate shall be paid in two equal half-yearly payments to the Commissioner of Police on his demand, by the council for the city of Dublin as regards so much thereof as is raised in the city, and by the council of the county of Dublin as regards so much as is raised outside the city. As since 1906, the portion raised in the city during the year ended in March, 1917, was not paid over in accordance with this requirement, and, in consequence, an equivalent amount was deducted from sums payable to the council from the local taxation account, pursuant to section 80 (2) of the last-named Statute, and applied in discharge of the Commissioner's demand.

The amount so deducted and applied, which, for the purpose of these Returns of Local Taxation, is regarded as the sum raised by the police rate in the city, and the produce of such rate in the county, together with certain receipts in the nature of local taxation (publicans' and pedlars' certificates, &c.), for the year ended the 31st of March, 1917, all of which were appropriated in aid of the cost of the police and police courts, are as follows:—

	£	£
I. Dublin Metropolitan Police Tax.		
Rates on houses and land (in city, £31,399; in county, £16,327) ...		47,626
II. Other Receipts.		
Carriage Duty*	3,215	
Publicans' and pedlars' certificates	386	
Fees from police courts	1,173	
Fines and penalties from police courts	3,063	
		7,836
Total		£55,462

* *i.e.* Duties payable under the Dublin Carriage Acts.

The average amount realized by local appropriations in aid of the cost of this force and the police courts during the five years ending March, 1917, was £56,446, of which a sum of £46,958 was raised by the police rate.

(ii.) *The Royal Irish Constabulary.*

The cost of the Royal Irish Constabulary is charged on Imperial funds, but there are certain payments made from the taxes levied by county councils which are appropriated in aid of the vote for the maintenance of that service in pursuance of the following arrangement:—

In any county in which a force of police in excess of the allotted free quota is found to be necessary, one-half the cost of such extra force is charged to the county council; and it will be seen by the table on page 13 that the sum paid for additional police in counties during the year ended the 31st of March, 1917, was £4,904.

Town authorities are charged for the Constabulary in certain cases only. In Belfast and Londonderry, the charge is made for one-half the cost of an extra force additional to the ordinary force which is maintained entirely from Imperial funds, and for the whole cost of such members of the police as are engaged in night watching. This outlay is regulated by Statute in each case, 28 and 29 Vic., ch. 70, and 33 and 34 Vic., ch. 83, respectively, and it amounted in the first-named city to £26,972, and in the latter to £737 for the year under review. In Limerick, a sum of £2 has been charged for the same year, being one-half the cost of an extra force employed during the period.

The charge on local taxes for the cost of this police in the year 1916-1917 would, therefore, appear to have amounted to £32,615.

(c.) *RUTLAND SQUARE TAX (DUBLIN).*

The Governors of the Rotunda Hospital levy a tax under 25 Geo. 3, ch. 43 (Ireland), sections 20 and 21, on the occupiers of the houses on the east, north, and west sides of Rutland Square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair—the balance being applied towards the maintenance of the hospital. The tax is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, with a fixed annual payment by the residents for each light or lamp in front of their houses. The receipts on account of this tax in the year ended the 31st of March, 1917, amounted to £225, and the other receipts to £241, of which a sum of £80 was applied to purposes of lighting, and £69 towards wages, repairs, &c., leaving a balance of £377 available towards the maintenance of the hospital.

(d.) *TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.*

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the City of Dublin shall be provided by a tax to be levied within the police district of the Metropolis. By section 66 (4) of the Local Government (Ireland) Act, 1898, the produce of this tax (if any) is now payable to the Dublin Port and Docks Board by the council for the city of Dublin as regards the portion raised in the city and by the council of the county of Dublin as regards the portion raised outside the city. The total amount raised in the year under review was £150.

IV.—JOINT BOARDS FOR SANITARY PURPOSES.

(a.) *Drainage Boards.*

There are three joint boards established in Ireland for sewerage purposes, viz., Blackrock and Kingstown, Rathmines and Pembroke, and that of the Skale Bog united district, which consists of certain townlands in the Croon and Limerick No. 1 Rural Districts in the County of Limerick. The two first-named boards were constituted by special legislation, 56 and 57 Vict., ch. cccxiv., and 40 and 41 Vict., ch. lxxxii., respectively, and the third by Provisional Order under Section 12 of the Public Health (Ireland) Act, 1878, confirmed by 1 Edw. 7, ch. cxliii.

The receipts and expenditure of these bodies are summarised as follows :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	12,686	Works and maintenance	2,930
Rents	9	Payments in respect of borrowed money :—	
Other receipts	7	Principal paid off	72
Total receipts from revenue	12,702	Interest	4,624
Do. do. loans	—	Sinking fund	2,390
		Salaries and wages	2,599
		Other expenditure	661
		Total expenditure from revenue	13,285
		Do. do. loans	—
Gross Total	£12,702	Gross Total	£13,285

(b.) *Waterworks Board.*

For the purpose of supplying water to the urban districts of Portadown and Banbridge a joint board consisting of a representation of the council of each of these districts has been formed, in pursuance of a Provisional Order made and confirmed in 1902, 2 Edw. 7, ch. xciii. This body, known as the Portadown and Banbridge Joint Waterworks Board, and the Belfast City and District Water Commissioners already referred to, are the only public bodies in Ireland, other than the councils of urban and rural districts, who are authorised to provide water supplies for public and domestic use. Unlike the Commissioners, however, the Board is not invested with rating powers,—its expenditure being provided for by funds supplied by the councils of the constituent districts, on demand, as is the case with every joint board.

The following is a summary statement of the receipts and expenditure of this Board during the year under review :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	4,060	Works	519
Water rents and sales	950	Payments in respect of borrowed money :—	
Other receipts	20	Principal paid off	—
Total receipts from revenue	4,970	Interest	3,180
Do. do. loans	—	Sinking fund	720
		Salaries and wages	630
		Other expenses	20
		Total expenditure from revenue	5,069
		Do. do. loans	—
Gross Total	£4,970	Gross Total	£5,069

(c.) Board for Cleansing of Foreshore.

To provide for the abating of a nuisance caused by the deposit of seaweed and sewage matter on a portion of the southern foreshore of Belfast Lough, a joint board, consisting of a representation of the Corporation of Belfast, and of the Councils of the urban district of Holywood, and of the rural district of Castlereagh, known as the Belfast, Holywood, and Castlereagh Joint Board, has been formed, pursuant to a Provisional Order made in April, 1905, and confirmed by 5 Edw. 7, ch. cxxiii. The following is a brief statement of its receipts and expenditure for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,235	Salaries and wages	671
Other receipts	13	Payments in respect of borrowed money :—	
Total receipts from revenue	1,248	Principal paid off	—
Do. do. loans	—	Interest	—
		Sinking fund	—
		Other expenses	288
		Total expenditure from revenue	959
		Do. do. loans	—
Gross Total	<u>£1,248</u>	Gross Total	<u>£959</u>

(d.) Hospital Boards.

Joint boards have also been constituted in like manner in two instances for the management of hospitals for special purposes as follows. For cases of infectious disease arising in the urban districts of Rathmines and Pembroke; for consumptives in Cork City and the urban and rural districts in Cork County. These bodies are known respectively as the Rathmines and Pembroke Joint Hospital Board (63 and 64 Vict., ch. cxc.), and the County of Cork Joint Hospital Board (4 Edw. 7, ch. cxxiv.). The following is a summary of the accounts of these bodies for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	5,617	Salaries and wages	1,710
Rents	60	Payments in respect of borrowed money :—	
Fees	16	Principal paid off	361
Other receipts	1,443	Interest	309
Total receipts from revenue	7,136	Other expenditure	4,622
Do. do. loans	—	Total expenditure from revenue	7,002
		Do. do. loans	—
Gross Total	<u>£7,136</u>	Gross Total	<u>£7,002</u>

(e.) Burial Boards.

Ten joint burial boards have also been constituted in the same way; each board, with three exceptions,* acting for a district comprising one or more urban districts united with a rural district, or with part of such a district. The councils of urban and rural districts are in all other cases the burial boards for their respective districts, and the receipts of the former as such are included in the table on page 18, the fees received by the latter being shown in a table on page 15.

* Dangan burial board, which consists of representatives of three rural district councils, and Portlanning and Tighrasconell burial boards, which consist of representatives of two rural district councils each.

FEES, STAMPS, DOGS LICENCE DUTY. &c.

The following is a summary of the accounts of these boards for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,450	For purchase of ground ...	—
Fees and payments for inter- ments	1,022	Fencing, drainage, maintenance, &c.	23
Other receipts	1,710	Salaries and wages	1,910
Total receipts from revenue	4,191	Payments in respect of borrowed money :—	
Do. do. loans ...	230	Principal paid off ...	767
		Interest	453
		Rents, taxes, and other payments	761
		Total expenditure from revenue	3,904
		Do. do. loans ...	312
Gross Total ...	£4,441	Gross Total ...	£4,216

V.—PORT SANITARY AUTHORITIES

In pursuance of section 9 of the Public Health (Ireland) Act, 1896 sanitary bodies have been constituted, under Provisional Orders subsequently confirmed, for the ports of Belfast, Londonderry, Dublin, Galway, Cork, Waterford and New Ross, and Newry, these bodies being designated Port Sanitary Authorities. In the first-mentioned case the Corporation of Belfast is the sanitary authority for the port, but in each of the other cases a joint board has been formed consisting of a representation of the councils of the sanitary districts abutting on the port, one such board acting for the two ports of Waterford and New Ross.

The receipts and payments of these bodies during the year are summarised as follows :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,614	Salaries and wages	997
Other receipts	41	Payments in respect of borrowed money :—	
Total receipts from revenue	1,655	Principal paid off ...	180
Do. do. loans ...	1,300	Interest	132
		Sinking Fund	112
		Other expenditure	191
		Total expenditure from revenue	1,612
		Do. do. loans ...	813
Gross Total ...	£2,955	Gross Total ...	£2,425

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied partly to the remuneration of officers of local courts, and partly in aid of county and town rates, as appears hereafter.

The officers styled Clerks of the Peace and Clerks of the Crown, whose salaries were charged on local rates, have now ceased to exist. In all the counties and boroughs these offices have been united as provided for by the County Officers and Courts (Ireland) Act, 1877, and appointments have been made to the united offices of persons styled Clerks of the Crown and Peace, whose salaries are paid out of funds provided by Parliament.

(c.) Petty Sessions Clerks.

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, for the latest period available, are shown in the following summary:—

RECEIPTS.		£
Produce of Petty Sessions stamps	24,621	
Produce of Crown fines	19,236	
Dividends	623	
Amount transferred from proceeds of dogs licence duty	30,130	
From Belfast Corporation	350	
Other receipts	2	
Total	£74,968	
APPLICATION.		£
Officers of local courts, salaries, pensions, &c. ..	68,421	
Treasurers of boroughs	3,888	
Private parties	3,638	
Royal Irish Constabulary fund	728	
Cattle disease account	660	
Postage and money orders	30	
Total	£77,367	

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and, in order to secure the fund from variation by reason of the fluctuation which necessarily occurs in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorised by the Act 44 & 45 Vict., ch. 18, to deduct from the dogs licence duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any calendar year, and to add it to the fund.

(d.) The Dogs Licence Duty.

The collection of the dogs licence duty, 2s. for each animal, with 6d. for the registry of each licence, is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding paragraph. The surplus of the duty, after providing for the cost of collection, is paid over in aid of county and town rates, pursuant to 28 Vict., ch. 50, as amended by 30 and 31 Vict., ch. 116.

The following summary shows the amount of this duty collected for the latest year available, £53,309, as against £53,626 in the preceding year. The payments made from the latter amount to county and town authorities will be found in the tables on pages 13 and 18—those to counties amounting to £17,722 and to towns £3,625:—

RECEIPTS IN 1916		£
Amount of the dogs licence duty	53,309	
Dividends	378	
Other receipts	—	
Total	£53,687	
APPLICATION OF FOREGOING.		£
In aid of county rates	17,722	
In aid of town rates	3,591	
Cost of postage, &c.	46	
Payments under Dogs Act, 1905, to Royal Irish Constabulary and Dublin Metropolitan police	623	
Deducted and added to Fines and Fees fund by order of the Lord Lieutenant	32,700	
Total	£53,687	

VII—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Import and export, tonnage and ballast dues	221,080	New works and improvements	26,703
Harbour, port, anchorage, buoy, and		Repairs and maintenance of works	94,301
beacorage tolls	127,820	Payments in respect of borrowed money	—
Pilotage dues	15,720	Principal paid off	39,136
Wharf, pier, quay, and dock dues	20,101	Interest and dividends	118,102
Receipts not classed	23,370	Sinking fund	26,478
Rents	48,967	Payments not classed	92,037
Use of lighter boats, &c.	43,138	Wages	29,349
Lighthouse or floating light dues	882	Salaries	38,149
Sale of materials	17,162	Pilotage	17,077
From the Imperial taxes	10,134	Plant, such as dredgers, buoys, beacons,	11,229
From the taxes of other local bodies	2,009	&c.	—
	—	Lighting harbours, docks, &c.	11,041
	—	Rents, rates, taxes, &c.	29,035
	—	Law expenses	1,504
	—	Repayments through Treasury to Imperial taxes	—
	—	Lighthouses and floating lights	7,820
	—	Repayments to other local taxing bodies	3,485
Total receipts from revenue	335,464	Total expenditure from revenue	546,278
Do. do loans	14,663	Do. do. loans	7,427
Gross Total	£350,127	Gross Total	£553,705

(b) INLAND NAVIGATIONS.

(1) Maintained out of County Rates.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From rates	2,050	Works	1,788
Tolls	316	Salaries and incidentals	740
Other receipts	42		—
Total	£2,408	Total	£2,528

(2) Maintained out of the Imperial taxes, and by receipts from Tolls, &c.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Imperial taxes	121	Works	2,072
Tolls	2,211	Salaries and incidentals	1,843
Other receipts	3,164		—
Total	£5,496	Total	£3,915

VIII—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of this fund:—

Light dues	10,324
Fees under Merchant Shipping Act, viz:—	
On examination of masters, mates, and engineers	284
On engagement or discharge of crews	82
On renewal of certificates	3
In respect of the survey of vessels	100
	1,318
Total	£11,642

ARTERIAL DRAINAGE.

Repayments to the Commissioners of Public Works in respect of loans for construction of drainage works, and of expenditure on maintenance in case of default by Drainage Boards.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £35,313, and the sum repaid out of county rates was £585.

Loans and stock outstanding against local Bodies.

The following is a summary of the local indebtedness at the close of the financial year ended on or before the 31st of March, 1917 :—

	County of Cork	County of Limerick	County of Tipperary	County of Kerry	County of Clare	County of Galway	County of Mayo	County of Donegal	County of Wick	County of Wexford	County of Carlow	County of Kildare	County of Dublin	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Balance of loans due	454,585	1,059,436	1,308,758	411,246	1,412,073	896,816	31,073	7,025,797	323,715	1,612,829	1,931,754	1,931,754	1,931,754	11,448,587
Amount of stock outstanding	—	—	8,108,394	29,027	97,112	1,500,190	138,442	—	—	—	—	—	—	11,448,587
Total 1917	454,585	1,059,436	1,316,862	440,273	1,509,185	1,036,906	149,515	7,032,816	323,715	1,612,829	1,931,754	1,931,754	1,931,754	11,448,587
Total 1916	328,412	1,075,383	1,154,209	1,555,830	1,471,596	1,795,721	107,054	7,659,480	329,412	1,580,213	1,931,754	1,931,754	1,931,754	11,448,587
Increase	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease	39,232	45,152	154,553	—	8,587	—	—	—	—	—	—	—	—	—

* This includes £465,495 in respect of guaranteed loans—a contingent liability.

† Not including the sums borrowed from the Government of Ireland and loaned to the Local Authorities and Bodies (Loans) Act, 1916, and the Treasury loans obtained by public and rural district councils under the Local Government Loans and Local Authorities (Borrowing) Act, 1917.

NOTE.—Deductions on account of duplicate entries, &c.

Certain deductions, chiefly to avoid duplicate reckonings, have been made in the accounts dealt with in these returns, as follows :—

In county taxation the other receipts on page 13 have been reduced by £7,494 paid from the General Cattle Diseases Fund, and £23,097, which was not part of the taxation of the year; in town taxation the other receipts included in the table on page 18 have been reduced by the following sums :—£879 from the General Cattle Diseases Fund, and further sums amounting to £41,074. The Rural District Fund has been reduced by £480, the Union Fund by £2,485, the Lunatic Asylum Fund by £359, and in the case of the other receipts shown in the accounts of Joint Board and Port Sanitary Authorities sums of £1,087 and £13, respectively, have been deducted. In harbour taxation the receipts on page 26 have been reduced by £15,720 pilotage dues, and the other receipts by £3,422.

LOCAL GOVERNMENT BOARD,

DUBLIN, 27th March, 1918.

DUBLIN CASTLE,

2nd April, 1918.

SIR,

I have to acknowledge the receipt of your letter of the 27th ultimo (No. 39/M/1918) forwarding, for submission to His Excellency the Lord Lieutenant, Returns of Local Taxation in Ireland for the year 1916-17.

I am,

Sir,

Your obedient Servant,

E. O'FARRELL.

THE SECRETARY,

LOCAL GOVERNMENT BOARD,

DUBLIN.